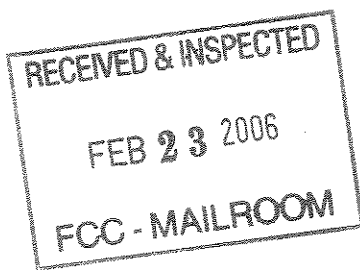


066-CC-0440



PH 906

F.C.C./Undue burden for closed captioning

I tried to read the requirements for exemption and as I am sure you are aware, no normal human being could possibly understand this! In brief I have a nationally syndicated Garden show Bloomin in the Garden and unfortunately I am unable to get ANY large advertisers due to the minimal coverage. The additional \$150.00 it costs me to close captioning is going to be the straw that breaks the camels back. I am debating just dropping the show due to a lack of funds. I presently receive 650.00 a week in infomercial money and it costs me \$550.00 in production fees to reedit my old shows (I cannot afford to shoot any new shows). If I need to close caption I will be losing money each week and I hope you can understand that this would be a poor business decision. I would appreciate any help you might be willing to offer.

Thank You

George Newman
Bloomin in the Garden
5540 Lake Osborne Drive
Lake Worth Florida 33461
561 547 5540

COMUS MARYLAND, LAKEWORTH FLORIDA, WHITEFISH MONTANA



Federal Communications Commission

I am requesting a waiver for the closed captioning of my show Bloomin in the Garden
(case identifier CGB-CC-04400)

This is an undue burden for the following reasons

1. We have a very limited syndication and therefore have been unable to secure any significant advertisers
2. The only revenue we receive is from infomercials and they range from \$350/show to \$750/show
3. We are shooting a limited number of new shows (no more than three) and due to the lack of revenue we are reediting old shows. The cost to reedit is approx. \$450.00/show and the digital feed thru Pan Am is \$325/show (we were forced to drop 9 stations that only could receive analogue feed, which cost us \$450/show)
4. At this time we are almost breaking even. I have spent approx \$350,000 to get to this point and cannot afford to continually operate in the red (enclosed is last years schedule C).
5. The cost for me to close caption is \$200/show, and this \$9,600/year is an undue Burden.

If this request is unacceptable, would you consider a waiver for one year?. If I am unable to secure an advertiser by next year I will drop the show.

Alternatives to close captioning would be the fact that our "garden show" is mostly visual and there is not significant dialogue.


George Newman Pres.

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

Attach to Form 1040 or 1041.

See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074

2004

Attachment
Sequence No. **09**

Name of proprietor

GEORGE S. NEWMAN

Social security number (SSN)

B Enter code from pages C-7, 8, & 9

515000

D Employer ID number (EIN), if any

A Principal business or profession, including product or service (see page C-2)

TELEVISION SHOW

C Business name. If no separate business name, leave blank.

IN THE GARDEN WITH BLOOMIN NEWMAN

E Business address (including suite or room no.) **9221 ADELAIDE DRIVE**

City, town or post office, state, and ZIP code **BETHESDA, MD 20817**

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) _____

G Did you "materially participate" in the operation of this business during 2004? If "No," see page C-3 for limit on losses

☒ Yes ☐ No

H If you started or acquired this business during 2004, check here

Part I Income

1	Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here	1	138,213.
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	138,213.
4	Cost of goods sold (from line 42 on page 2)	4	
5	Gross profit. Subtract line 4 from line 3	5	138,213.
6	Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3)	6	
7	Gross income. Add lines 5 and 6	7	138,213.

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8		19	Pension and profit-sharing plans	19	
9	Car and truck expenses (see page C-3)	9		20	Rent or lease (see page C-5):	20	
10	Commissions and fees	10		a	Vehicles, machinery, and equipment	20a	
11	Contract labor (see page C-4)	11		b	Other business property	20b	
12	Depletion	12		21	Repairs and maintenance	21	1,850.
13	Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13		22	Supplies (not included in Part III)	22	36,877.
14	Employee benefit programs (other than on line 19)	14		23	Taxes and licenses	23	
15	Insurance (other than health)	15		24	Travel, meals, and entertainment:	24	
16	Interest:			a	Travel	24a	
a	Mortgage (paid to banks, etc.)	16a		b	Meals and entertainment		
b	Other	16b	350.	c	Enter nondeductible amount included on line 24b (see page C-5)		
17	Legal and professional services	17		d	Subtract line 24c from line 24b	24d	
18	Office expense	18	1,503.	25	Utilities	25	
28	Total expenses before expenses for business use of home. Add lines 8 through 27 in columns	28		26	Wages (less employment credits)	26	
29	Tentative profit (loss). Subtract line 28 from line 7	29		27	Other expenses (from line 48 on page 2)	27	321,911.
30	Expenses for business use of your home. Attach Form 8829	30		28		28	362,491.
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.	31		29		29	-224,278.
32	If you have a loss, check the box that describes your investment in this activity (see page C-6). • If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198.	32		30		30	
				31		31	-224,278.

32a ☒ All investment is at risk.
32b ☐ Some investment is not at risk.

LHA For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule C (Form 1040) 2004

Part III Cost of Goods Sold (see page C-6)

33	Method(s) used to value closing inventory:	a <input type="checkbox"/> Cost	b <input type="checkbox"/> Lower of cost or market	c <input type="checkbox"/> Other (attach explanation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation <input type="checkbox"/> Yes <input type="checkbox"/> No			
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35		
36	Purchases less cost of items withdrawn for personal use	36		
37	Cost of labor. Do not include any amounts paid to yourself	37		
38	Materials and supplies	38		
39	Other costs	39		
40	Add lines 35 through 39	40		
41	Inventory at end of year	41		
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42		

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-4 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month, day, year) ▶	/ /
44	Of the total number of miles you drove your vehicle during 2004, enter the number of miles you used your vehicle for:	
a	Business	b Commuting
c	Other	
45	Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes <input type="checkbox"/> No
46	Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes <input type="checkbox"/> No
47 a	Do you have evidence to support your deduction?	<input type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," is the evidence written?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

BANK FEES	63.
TELEVISION SHOW PRODUCTION FEES	64,923.
TELEPHONE	2,589.
PROFESSIONAL FEES	2,200.
MODELS FOR SHOW	3,000.
BUSINESS MANAGER	17,500.
PRINTING AND REPRODUCTION	7,536.
WEB SITE MAINTENANCE	3,000.
AGENCY MANAGEMENT CONTRACTS	221,100.
48 Total other expenses. Enter here and on page 1, line 27	321,911.

mm 15 05

AFFIDAVIT

I George S Newman do hereby confirm that all the forms and statements enclosed are true and correct



George S Newman

Signed and Sworn before me
this 15th day of March 2006
Maryland Driver Lic. provided as I.D.

